

STATE OF MISSOURI



STATEWIDE CENTRAL SERVICE COST ALLOCATION PLAN

ACTUAL 2007

OFFICE OF ADMINISTRATION
DIVISION OF ACCOUNTING

CERTIFICATION FOR THE

STATE OF MISSOURI

STATEWIDE COST ALLOCATION PLAN

Certification by the Responsible Official

This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

- (1) All costs included in this fiscal year 2007 proposal to establish cost allocations or billings for fiscal year 2009 are allowable in accordance with the requirements of OMB Circular A-87, "Cost Principles for State and Local Governments," and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of cost have been accounted for consistently.

I declare that the foregoing is true and correct.

Governmental Unit State of Missouri

Signature

Thomas Sadowski

Name of Official Thomas Sadowski, CGFM, CPA

Title Director, Division of Accounting

Date of Execution February 28, 2008

STATE OF MISSOURI
STATEWIDE CENTRAL SERVICE COST ALLOCATION PLAN
ACTUAL 2007

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STATE OF MISSOURI
STATEWIDE COST ALLOCATION PLAN

Scope of Plan

The Missouri Statewide Cost Allocation Plan is an annual report prepared by the Office of Administration, Division of Accounting. The procedures and guidelines for the preparation of this report are contained in the United States Office of Management and Budget Circular A-87, "Cost Principles for State, Local and Indian Tribal Governments." The plan provides an actual allocation of state central service indirect costs with a roll-forward adjustment to provide a fixed allocation for each state agency for Fiscal Year 2009.

The fixed allocations for the Fiscal Year 2009 Missouri Statewide Cost Allocation Plan have been calculated by subtracting the Actual Fiscal Year 2005 allocations from the Actual Fiscal Year 2007 carry-forward allocations and adding the differences back to the Actual Fiscal Year 2007 allocations.

The cost pools included in this plan are as follows:

- Office of Administration - Building Use
- Office of Administration - Insurance
- Office of Administration - Workers' Compensation
- Office of Administration - Budget & Planning
- Office of Administration - Accounting & Payroll
- Office of Administration - Personnel
- Office of Administration - Purchasing
- Office of Administration - General Services
- Office of the State Treasurer - Disbursements
- Office of the Secretary of State - Records Management
- Department of Public Safety - Security
- Department of Revenue - Cashier
- Office of Administration - Information Technology Services

For all cost pools included in this plan, only the costs incurred from state funds have been allocated. Federal fund expenditures have not been included in the original total cost for each cost pool. Allocations have been made to state agencies irregardless of their eligibility for reimbursement of central administrative indirect costs.

This plan was prepared by the Office of Administration, Division of Accounting. All inquiries should be directed to Ms. Jessica Opie, Division of Accounting at (573) 751-1899.

STATE OF MISSOURI
 FIXED COSTS FOR USE IN FY 2009
 BASED ON FY 2007 ACTUAL COSTS WITH CARRY-FORWARD

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	BUILDING USE	INSURANCE (1)	WORKERS' COMPENSATION	BUDGET & PLANNING	ACCOUNTING & PAYROLL	PERSONNEL	PURCHASING
LEGISLATURE	510,365	506	14,029	---	22,812	---	---
JUDICIARY	(23,657)	3,113	1,464,673	39,415	104,835	---	---
GOVERNOR	48,194	21	50,648	84,023	1,700	---	(18)
LT GOVERNOR	11,276	3	---	13,192	374	---	1,884
AUDITOR	49,242	66	(18,048)	26,590	3,356	---	545
ATTORNEY GENERAL	72,794	310	139,527	8,407	20,561	---	3,681
AGRICULTURE	92,350	438	85,270	54,881	38,249	18,154	8,227
INSURANCE	167,034	1,067	(39,741)	65,529	6,979	10,043	2,212
CONSERVATION	---	1,566	---	3,814	105,213	---	54,392
ECONOMIC DEVELOPMENT	136,070	1,150	65,793	19,759	65,578	60,989	40,248
EDUCATION	195,644	1,761	1,172,567	75,355	314,844	---	57,802
HIGHER ED	---	(428)	644	75,469	6,266	---	32,408
HEALTH	150,129	1,093	261,955	2,151	241,426	105,200	158,517
HIGHWAYS	---	4,898	---	69,854	449,638	---	---
LABOR	151,418	443	81,489	45,036	65,388	42,254	(2,309)
MENTAL HEALTH	276,753	6,118	4,585,483	72,833	274,305	538,092	159,718
NATURAL RESOURCES	903,776	1,380	277,088	70,545	108,428	112,440	37,385
PUBLIC SAFETY	245,487	73,217	892,578	73,173	174,695	182,792	163,887
SOCIAL SERVICES	844,353	4,897	2,173,415	193,559	351,506	587,551	335,554
CORRECTIONS	119,475	6,354	7,580,656	54,025	311,030	813,980	525,986
TOTAL	3,950,703	107,973	18,788,026	1,047,610	2,667,183	2,471,495	1,580,119

Notes:

(1) Administration of auto self-insurance program, aircraft liability insurance, surety bonds, and specific employee bonds.

STATE OF MISSOURI
 FIXED COSTS FOR USE IN FY 2009
 BASED ON FY 2007 ACTUAL COSTS WITH CARRY-FORWARD

	GENERAL SERVICES (2)	TREASURER DISBURSEMENTS	RECORDS MANAGEMENT	SECURITY	REVENUE CASHIER	INFO TECH SERVICES (3)	TOTAL FIXED FY 09
LEGISLATURE	18,991	1,085	39,633	161,701	284	---	769,406
JUDICIARY	55,945	5,114	485,122	22,292	1,553	---	2,158,405
GOVERNOR	381	77	1,107	9,691	55	78,882	274,761
LT GOVERNOR	1,007	17	1,812	1,878	10	12,056	43,509
AUDITOR	1,425	167	9,153	32,883	50	---	105,429
ATTORNEY GENERAL	5,521	942	672,000	83,734	117	---	1,007,594
AGRICULTURE	7,099	1,633	(251)	32,344	57	---	338,451
INSURANCE	8,071	336	205,066	46,692	---	---	473,288
CONSERVATION	27,778	4,920	(269)	---	378	---	197,792
ECONOMIC DEVELOPMENT	17,491	3,063	(36,814)	54,652	81	---	428,060
EDUCATION	42,936	14,356	77,343	105,208	1,014	---	2,058,830
HIGHER ED	3,647	280	21,387	---	23,341	---	163,014
HEALTH	35,694	10,231	149,570	25,375	5,621	---	1,146,962
HIGHWAYS	88,001	20,631	39,218	210,723	988	---	883,951
LABOR	21,953	2,905	214,816	---	125	---	623,518
MENTAL HEALTH	116,448	13,152	87,607	---	4,678	---	6,135,187
NATURAL RESOURCES	31,593	5,054	131,957	55,148	401	---	1,735,195
PUBLIC SAFETY	67,536	8,210	200,001	26,118	2,594	---	2,110,288
SOCIAL SERVICES	97,057	32,483	422,370	85,953	9,144	---	5,137,842
CORRECTIONS	130,662	15,293	684,639	---	5,281	---	10,247,381
TOTAL	779,236	139,949	3,405,467	954,392	55,772	90,938	36,038,863

36,038,863

Notes:

(2) Risk management administration, mail services, and administrative services to the Office of Administration.

(3) Information Technology Services Cost Pool was added back in because Office Automation moved from Commissioner of Administration.

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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BUILDING USE	2007 CARRY-FORWARD	2005 ACTUAL	CARRY-FORWARD ADJUSTMENT	2007 ACTUAL	FIXED FY 09
LEGISLATURE	506,890	503,415	3,475	506,890	510,365
JUDICIARY	46,867	117,391	(70,524)	46,867	(23,657)
GOVERNOR	44,416	40,638	3,778	44,416	48,194
LT GOVERNOR	9,495	7,714	1,781	9,495	11,276
AUDITOR	59,440	69,638	(10,198)	59,440	49,242
ATTORNEY GENERAL	95,896	118,998	(23,102)	95,896	72,794
AGRICULTURE	88,945	85,540	3,405	88,945	92,350
INSURANCE	160,252	153,470	6,782	160,252	167,034
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	214,813	293,556	(78,743)	214,813	136,070
EDUCATION	171,461	147,278	24,183	171,461	195,644
HIGHER ED	---	---	---	---	---
HEALTH	159,533	168,937	(9,404)	159,533	150,129
HIGHWAYS	---	---	---	---	---
LABOR	94,343	37,268	57,075	94,343	151,418
MENTAL HEALTH	199,995	125,411	75,671	201,082	276,753
NATURAL RESOURCES	100,724	180,816	361,480	542,296	903,776
PUBLIC SAFETY	256,121	266,755	(10,634)	256,121	245,487
SOCIAL SERVICES	891,598	938,843	(47,245)	891,598	844,353
CORRECTIONS	125,898	132,321	(6,423)	125,898	119,475
TOTAL	3,226,687	3,387,989	281,357	3,669,346	3,950,703

NOTES: The carry-forward only Includes use charges in lieu of depreciation for Building Use I, II, III, IV, and V cost pools.

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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INSURANCE	2007 CARRY-FORWARD	2005 ACTUAL	CARRY-FORWARD ADJUSTMENT	2007 ACTUAL	FIXED FY 09
LEGISLATURE	550	594	(44)	550	506
JUDICIARY	3,249	3,385	(136)	3,249	3,113
GOVERNOR	25	29	(4)	25	21
LT GOVERNOR	5	7	(2)	5	3
AUDITOR	95	124	(29)	95	66
ATTORNEY GENERAL	335	360	(25)	335	310
AGRICULTURE	386	334	52	386	438
INSURANCE	784	501	283	784	1,067
CONSERVATION	1,641	1,716	(75)	1,641	1,566
ECONOMIC DEVELOPMENT	1,223	1,296	(73)	1,223	1,150
EDUCATION	1,990	2,219	(229)	1,990	1,761
HIGHER ED	165	758	(593)	165	(428)
HEALTH	1,437	1,781	(344)	1,437	1,093
HIGHWAYS	5,393	5,888	(495)	5,393	4,898
LABOR	686	929	(243)	686	443
MENTAL HEALTH	7,366	8,614	(1,248)	7,366	6,118
NATURAL RESOURCES	1,559	1,738	(179)	1,559	1,380
PUBLIC SAFETY	97,147	121,077	(23,930)	97,147	73,217
SOCIAL SERVICES	6,481	8,065	(1,584)	6,481	4,897
CORRECTIONS	8,403	10,452	(2,049)	8,403	6,354
TOTAL	138,920	169,867	(30,947)	138,920	107,973

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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WORKERS' COMP	2007 CARRY-FORWARD	2005 ACTUAL	CARRY-FORWARD ADJUSTMENT	2007 ACTUAL	FIXED FY 09
LEGISLATURE	36,913	59,797	(22,884)	36,913	14,029
JUDICIARY	1,186,383	908,093	278,290	1,186,383	1,464,673
GOVERNOR	25,324	---	25,324	25,324	50,648
LT GOVERNOR	---	---	---	---	---
AUDITOR	158	18,364	(18,206)	158	(18,048)
ATTORNEY GENERAL	93,338	47,149	46,189	93,338	139,527
AGRICULTURE	96,169	107,068	(10,899)	96,169	85,270
INSURANCE	4,838	49,417	(44,579)	4,838	(39,741)
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	126,299	186,805	(60,506)	126,299	65,793
EDUCATION	930,123	687,679	242,444	930,123	1,172,567
HIGHER ED	556	468	88	556	644
HEALTH	189,738	117,521	72,217	189,738	261,955
HIGHWAYS	---	---	---	---	---
LABOR	236,036	390,583	(154,547)	236,036	81,489
MENTAL HEALTH	5,456,431	6,327,379	(870,948)	5,456,431	4,585,483
NATURAL RESOURCES	322,479	367,870	(45,391)	322,479	277,088
PUBLIC SAFETY	1,029,971	1,167,364	(137,393)	1,029,971	892,578
SOCIAL SERVICES	2,282,685	2,391,955	(109,270)	2,282,685	2,173,415
CORRECTIONS	6,059,506	4,538,356	1,521,150	6,059,506	7,580,656
TOTAL	18,076,947	17,365,868	711,079	18,076,947	18,788,026

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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BUDGET & PLANNING	2007 CARRY-FORWARD	2005 ACTUAL	CARRY-FORWARD ADJUSTMENT	2007 ACTUAL	FIXED FY 09
LEGISLATURE	---	---	---	---	---
JUDICIARY	35,367	31,669	3,698	35,717	39,415
GOVERNOR	61,431	39,448	21,983	62,040	84,023
LT GOVERNOR	7,880	2,647	5,233	7,959	13,192
AUDITOR	19,067	11,733	7,334	19,256	26,590
ATTORNEY GENERAL	6,150	3,955	2,195	6,212	8,407
AGRICULTURE	46,054	37,683	8,371	46,510	54,881
INSURANCE	38,749	12,354	26,395	39,134	65,529
CONSERVATION	6,727	9,707	(2,980)	6,794	3,814
ECONOMIC DEVELOPMENT	45,246	71,183	(25,937)	45,696	19,759
EDUCATION	91,916	109,389	(17,473)	92,828	75,355
HIGHER ED	66,313	57,815	8,498	66,971	75,469
HEALTH	42,633	83,537	(40,904)	43,055	2,151
HIGHWAYS	62,430	55,626	6,804	63,050	69,854
LABOR	39,058	33,467	5,591	39,445	45,036
MENTAL HEALTH	73,425	74,745	(1,320)	74,153	72,833
NATURAL RESOURCES	59,701	49,449	10,252	60,293	70,545
PUBLIC SAFETY	83,497	94,649	(11,152)	84,325	73,173
SOCIAL SERVICES	177,606	163,413	14,193	179,366	193,559
CORRECTIONS	56,587	59,711	(3,124)	57,149	54,025
TOTAL	1,019,837	1,002,180	17,657	1,029,953	1,047,610

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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ACCOUNTING & PAYROLL	2007 CARRY-FORWARD	2005 ACTUAL	CARRY-FORWARD ADJUSTMENT	2007 ACTUAL	FIXED FY 09
LEGISLATURE	23,925	25,193	(1,268)	24,080	22,812
JUDICIARY	109,594	115,066	(5,472)	110,307	104,835
GOVERNOR	1,627	1,565	62	1,638	1,700
LT GOVERNOR	381	391	(10)	384	374
AUDITOR	3,969	4,608	(639)	3,995	3,356
ATTORNEY GENERAL	20,804	21,183	(379)	20,940	20,561
AGRICULTURE	34,048	30,069	3,979	34,270	38,249
INSURANCE	8,094	9,261	(1,167)	8,146	6,979
CONSERVATION	120,708	136,989	(16,281)	121,494	105,213
ECONOMIC DEVELOPMENT	74,987	84,884	(9,897)	75,475	65,578
EDUCATION	389,459	466,607	(77,148)	391,992	314,844
HIGHER ED	6,904	7,586	(682)	6,948	6,266
HEALTH	220,397	200,801	19,596	221,830	241,426
HIGHWAYS	505,305	564,255	(58,950)	508,588	449,638
LABOR	67,282	69,613	(2,331)	67,719	65,388
MENTAL HEALTH	284,583	296,713	(12,130)	286,435	274,305
NATURAL RESOURCES	125,277	142,940	(17,663)	126,091	108,428
PUBLIC SAFETY	178,478	183,421	(4,943)	179,638	174,695
SOCIAL SERVICES	378,318	407,591	(29,273)	380,779	351,506
CORRECTIONS	349,111	389,464	(40,353)	351,383	311,030
TOTAL	2,903,251	3,158,200	(254,949)	2,922,132	2,667,183

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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PERSONNEL	2007 CARRY-FORWARD	2005 ACTUAL	CARRY-FORWARD ADJUSTMENT	2007 ACTUAL	FIXED FY 09
LEGISLATURE	---	---	---	---	---
JUDICIARY	---	---	---	---	---
GOVERNOR	---	---	---	---	---
LT GOVERNOR	---	---	---	---	---
AUDITOR	---	---	---	---	---
ATTORNEY GENERAL	---	---	---	---	---
AGRICULTURE	26,318	34,707	(8,389)	26,543	18,154
INSURANCE	12,155	14,370	(2,215)	12,258	10,043
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	106,578	153,077	(46,499)	107,488	60,989
EDUCATION	---	---	---	---	---
HIGHER ED	---	---	---	---	---
HEALTH	166,848	229,920	(63,072)	168,272	105,200
HIGHWAYS	---	---	---	---	---
LABOR	77,849	114,108	(36,259)	78,513	42,254
MENTAL HEALTH	774,172	1,016,861	(242,689)	780,781	538,092
NATURAL RESOURCES	155,598	200,084	(44,486)	156,926	112,440
PUBLIC SAFETY	226,215	271,569	(45,354)	228,146	182,792
SOCIAL SERVICES	806,617	1,032,570	(225,953)	813,504	587,551
CORRECTIONS	1,083,356	1,361,984	(278,628)	1,092,608	813,980
TOTAL	3,435,706	4,429,250	(993,544)	3,465,039	2,471,495

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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PURCHASING	2007 CARRY-FORWARD	2005 ACTUAL	CARRY-FORWARD ADJUSTMENT	2007 ACTUAL	FIXED FY 09
LEGISLATURE	---	---	---	---	---
JUDICIARY	---	---	---	---	---
GOVERNOR	6	30	(24)	6	(18)
LT GOVERNOR	961	43	918	966	1,884
AUDITOR	641	740	(99)	644	545
ATTORNEY GENERAL	3,318	2,971	347	3,334	3,681
AGRICULTURE	6,221	4,245	1,976	6,251	8,227
INSURANCE	3,193	4,190	(997)	3,209	2,212
CONSERVATION	48,929	43,701	5,228	49,164	54,392
ECONOMIC DEVELOPMENT	57,964	75,958	(17,994)	58,242	40,248
EDUCATION	180,828	304,720	(123,892)	181,694	57,802
HIGHER ED	27,735	23,194	4,541	27,867	32,408
HEALTH	176,913	196,156	(19,243)	177,760	158,517
HIGHWAYS	---	---	---	---	---
LABOR	3,959	10,246	(6,287)	3,978	(2,309)
MENTAL HEALTH	172,479	186,066	(13,587)	173,305	159,718
NATURAL RESOURCES	35,195	33,174	2,021	35,364	37,385
PUBLIC SAFETY	154,280	145,411	8,869	155,018	163,887
SOCIAL SERVICES	325,777	317,560	8,217	327,337	335,554
CORRECTIONS	483,220	442,773	40,447	485,539	525,986
TOTAL	1,681,619	1,791,178	(109,559)	1,689,678	1,580,119

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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GENERAL SERVICES	2007 CARRY-FORWARD	2005 ACTUAL	CARRY-FORWARD ADJUSTMENT	2007 ACTUAL	FIXED FY 09
LEGISLATURE	8,393	22,513	(14,120)	33,111	18,991
JUDICIARY	49,700	46,083	3,617	52,328	55,945
GOVERNOR	378	385	(7)	388	381
LT GOVERNOR	80	4,125	(4,045)	5,052	1,007
AUDITOR	1,456	8,902	(7,446)	8,871	1,425
ATTORNEY GENERAL	5,079	4,653	426	5,095	5,521
AGRICULTURE	5,355	6,096	(741)	7,840	7,099
INSURANCE	2,201	9,615	(7,414)	15,485	8,071
CONSERVATION	25,108	22,518	2,590	25,188	27,778
ECONOMIC DEVELOPMENT	18,389	22,508	(4,119)	21,610	17,491
EDUCATION	30,428	24,872	5,556	37,380	42,936
HIGHER ED	665	2,631	(1,966)	5,613	3,647
HEALTH	21,520	22,529	(1,009)	36,703	35,694
HIGHWAYS	82,502	77,267	5,235	82,766	88,001
LABOR	10,467	11,561	(1,094)	23,047	21,953
MENTAL HEALTH	110,086	105,547	4,539	111,909	116,448
NATURAL RESOURCES	23,630	22,210	1,420	30,173	31,593
PUBLIC SAFETY	57,875	62,072	(4,197)	71,733	67,536
SOCIAL SERVICES	98,060	99,377	(1,317)	98,374	97,057
CORRECTIONS	127,697	126,428	1,269	129,393	130,662
TOTAL	679,069	701,892	(22,823)	802,059	779,236

NOTES: Mail Services will be direct billed starting in FY08, therefore the cost pool was allocated to "All Other."

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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TREASURER DISBURSEMENTS	2007 CARRY-FORWARD	2005 ACTUAL	CARRY-FORWARD ADJUSTMENT	2007 ACTUAL	FIXED FY 09
LEGISLATURE	953	821	132	953	1,085
JUDICIARY	4,445	3,777	668	4,446	5,114
GOVERNOR	64	51	13	64	77
LT GOVERNOR	15	13	2	15	17
AUDITOR	159	151	8	159	167
ATTORNEY GENERAL	813	684	129	813	942
AGRICULTURE	1,300	967	333	1,300	1,633
INSURANCE	318	300	18	318	336
CONSERVATION	4,663	4,407	256	4,664	4,920
ECONOMIC DEVELOPMENT	2,898	2,733	165	2,898	3,063
EDUCATION	14,595	14,835	(240)	14,596	14,356
HIGHER ED	261	242	19	261	280
HEALTH	8,326	6,421	1,905	8,326	10,231
HIGHWAYS	19,356	18,083	1,273	19,358	20,631
LABOR	2,571	2,238	333	2,572	2,905
MENTAL HEALTH	11,437	9,722	1,715	11,437	13,152
NATURAL RESOURCES	4,822	4,591	231	4,823	5,054
PUBLIC SAFETY	7,088	5,967	1,121	7,089	8,210
SOCIAL SERVICES	33,325	34,170	(845)	33,328	32,483
CORRECTIONS	13,999	12,706	1,293	14,000	15,293
TOTAL	131,408	122,879	8,529	131,420	139,949

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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RECORDS MANAGEMENT	2007 CARRY-FORWARD	2005 ACTUAL	CARRY-FORWARD ADJUSTMENT	2007 ACTUAL	FIXED FY 09
LEGISLATURE	19,816	-	19,816	19,817	39,633
JUDICIARY	475,218	465,317	9,901	475,221	485,122
GOVERNOR	1,162	1,217	(55)	1,162	1,107
LT GOVERNOR	2,186	2,560	(374)	2,186	1,812
AUDITOR	30,458	51,764	(21,306)	30,459	9,153
ATTORNEY GENERAL	654,679	637,360	17,319	654,681	672,000
AGRICULTURE	18,883	38,017	(19,134)	18,883	(251)
INSURANCE	167,810	130,554	37,256	167,810	205,066
CONSERVATION	10,184	20,637	(10,453)	10,184	(269)
ECONOMIC DEVELOPMENT	47,935	132,684	(84,749)	47,935	(36,814)
EDUCATION	92,108	106,874	(14,766)	92,109	77,343
HIGHER ED	21,773	22,159	(386)	21,773	21,387
HEALTH	242,058	334,548	(92,490)	242,060	149,570
HIGHWAYS	34,143	29,068	5,075	34,143	39,218
LABOR	241,156	267,498	(26,342)	241,158	214,816
MENTAL HEALTH	101,893	116,181	(14,288)	101,895	87,607
NATURAL RESOURCES	148,849	165,743	(16,894)	148,851	131,957
PUBLIC SAFETY	203,527	207,054	(3,527)	203,528	200,001
SOCIAL SERVICES	553,794	685,222	(131,428)	553,798	422,370
CORRECTIONS	633,639	582,644	50,995	633,644	684,639
TOTAL	3,701,271	3,997,101	(295,830)	3,701,297	3,405,467

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SECURITY	2007 CARRY-FORWARD	2005 ACTUAL	CARRY-FORWARD ADJUSTMENT	2007 ACTUAL	FIXED FY 09
LEGISLATURE	158,074	154,459	3,615	158,086	161,701
JUDICIARY	24,294	26,297	(2,003)	24,295	22,292
GOVERNOR	9,983	10,277	(294)	9,985	9,691
LT GOVERNOR	1,997	2,116	(119)	1,997	1,878
AUDITOR	30,949	29,018	1,931	30,952	32,883
ATTORNEY GENERAL	69,220	54,711	14,509	69,225	83,734
AGRICULTURE	34,609	36,877	(2,268)	34,612	32,344
INSURANCE	45,259	43,829	1,430	45,262	46,692
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	67,223	79,799	(12,576)	67,228	54,652
EDUCATION	108,822	112,444	(3,622)	108,830	105,208
HIGHER ED	---	---	---	---	---
HEALTH	24,626	23,879	747	24,628	25,375
HIGHWAYS	188,025	165,341	22,684	188,039	210,723
LABOR	---	---	---	---	---
MENTAL HEALTH	---	---	---	---	---
NATURAL RESOURCES	15,308	87,960	(72,652)	127,800	55,148
PUBLIC SAFETY	33,612	41,108	(7,496)	33,614	26,118
SOCIAL SERVICES	92,847	99,749	(6,902)	92,855	85,953
CORRECTIONS	---	---	---	---	---
TOTAL	904,848	967,864	(63,016)	1,017,408	954,392

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REVENUE CASHIER	2007 CARRY-FORWARD	2005 ACTUAL	CARRY-FORWARD ADJUSTMENT	2007 ACTUAL	FIXED FY 09
LEGISLATURE	537	790	(253)	537	284
JUDICIARY	2,926	4,300	(1,374)	2,927	1,553
GOVERNOR	55	55	---	55	55
LT GOVERNOR	12	14	(2)	12	10
AUDITOR	111	172	(61)	111	50
ATTORNEY GENERAL	236	355	(119)	236	117
AGRICULTURE	184	311	(127)	184	57
INSURANCE	---	---	---	---	---
CONSERVATION	1,065	1,752	(687)	1,065	378
ECONOMIC DEVELOPMENT	285	489	(204)	285	81
EDUCATION	10,484	19,954	(9,470)	10,484	1,014
HIGHER ED	13,279	3,217	10,062	13,279	23,341
HEALTH	3,915	2,209	1,706	3,915	5,621
HIGHWAYS	3,632	6,277	(2,645)	3,633	988
LABOR	313	501	(188)	313	125
MENTAL HEALTH	8,978	13,278	(4,300)	8,978	4,678
NATURAL RESOURCES	1,290	2,179	(889)	1,290	401
PUBLIC SAFETY	2,768	2,942	(174)	2,768	2,594
SOCIAL SERVICES	23,549	37,954	(14,405)	23,549	9,144
CORRECTIONS	9,318	13,355	(4,037)	9,318	5,281
TOTAL	82,937	110,104	(27,167)	82,939	55,772

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INFORMATION TECHNOLOGY SERVICES	2007 CARRY-FORWARD	2005 ACTUAL	CARRY-FORWARD ADJUSTMENT	2007 ACTUAL	FIXED FY 09
LEGISLATURE	---	---	---	---	---
JUDICIARY	---	---	---	---	---
GOVERNOR	56,351	37,856	18,495	60,387	78,882
LT GOVERNOR	9,221	7,047	2,174	9,882	12,056
AUDITOR	---	---	---	---	---
ATTORNEY GENERAL	---	---	---	---	---
AGRICULTURE	---	---	---	---	---
INSURANCE	---	---	---	---	---
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	---	---	---	---	---
EDUCATION	---	---	---	---	---
HIGHER ED	---	---	---	---	---
HEALTH	---	---	---	---	---
HIGHWAYS	---	---	---	---	---
LABOR	---	---	---	---	---
MENTAL HEALTH	---	---	---	---	---
NATURAL RESOURCES	---	---	---	---	---
PUBLIC SAFETY	---	---	---	---	---
SOCIAL SERVICES	---	---	---	---	---
CORRECTIONS	---	---	---	---	---
TOTAL	65,572	44,903	20,669	70,269	90,938

NOTES: Information Technology Services Cost Pool was added back in because Office Automation moved from Commissioner of Administration.